IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE SEVENTEENTH DAY OF MAY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE V.ESWARAIAH

and
THE HON'BLE MR JUSTICE K.C. BHANU

WRIT PETITION NO : 11330 of 2005

Between:

M/s Ekasila Cotton Traders, 9-1-133, Girimajipet, Warangal,
rep. by its Proprietor Mr. Sriram Ravi.

..... PETITIONER

AND

1 The Assistant Commissioner (CT) LTU, Warangal.
2 The Appellate Deputy Commissioner(CT), Warangal Division, Warangal.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the notice issued by the 1st Respondent dated 9-5-2005 under Section 17 of the APGST Act, attaching the bank account of the Petitioner and grant stay of collection of balance disputed tax of Rs. 66,338/- till the disposal of the appeal before the Sales Tax Appellate Tribunal or the stay application filed before the 3rd Respondent for the assessment year 2001-02 (CST) and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner:MR.S.DWARAKANATH

Counsel for the RespondentS: GP FOR COMMERCIAL TAX

The Court made the following :

ORDER: (Per the Honourable Sri Justice K.C.Bhanu)

Challenging the notice issued by the 1st respondent dated 9.5.2005 under section 17 of the A.P.General Sales Tax Act attaching the Bank account of the petitioner and seeking to grant stay of collection of balance deputed tax of Rs.66,338/- till the disposal of the appeal before the Sales Tax Appellate Tribunal or the stay application filed before the 3rd respondent for the assessment year 2001-02 (CST), the present writ petition is filed by the petitioner.

The question as to whether the petitioner is liable to pay the tax in question, is a matter to be decided by the Sales Tax Appellate Tribunal. Therefore, without going into the merits of the writ petition, We feel it appropriate to direct the 3rd respondent to pass appropriate orders on the said application within a period of one Week from the date of receipt of copy of this order. It is made clear that till then, there shall be stay of collection of balance of disputed tax of Rs.66,338/-.

With the above direction, this Writ petition is disposed of.

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V.ESWARAIAH, J

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K.C.BHANU, J

DATED: 17th May, 2005.

GURC.

To

1 The Assistant Commissioner (CT) LTU, Warangal.
2 The Appellate Deputy Commissioner(CT), Warangal Division, Warangal.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh,

Nampally, Hyderabad.

4. Two C.Cs to the G.P., for Commercial Tax, High Court Buildings, Hyderabad (OUT).

5. Two C.D. copies.